

Office for Auditing the Public Accounts,
Somerset-Place, 31st December 1800,

WHEREAS divers Persons, to whom Money has been issued for Public Services, have neglected to deliver into this Office the Vouchers for the Expenditure thereof, together with an Account Current, in the Manner, and within the Time prescribed by an Act passed in the Twenty-fifth Year of His present Majesty, Cap. 52. intituled, "An Act for better Examining and Auditing the Public Accounts of this Kingdom," the Commissioners for Auditing the said Accounts have directed that Copies of the following Sections of the said Act be printed for the Information of all Persons, to whom Public Money has been, or shall be, so issued.

SECTION XVII. And whereas great Losses and Inconveniencies have arisen to the Public, by Sub-Accountants not having been put in Charge till a long Time has elapsed after the Monies were issued to them; be it enacted, That the Paymaster-General of His Majesty's Forces, the Treasurer of the Navy, the Treasurer of the Ordnance, and every other Public Officer who shall hereafter pay into the Hands of any Person or Persons whomsoever, Money for Public Services, by Way of Imprest or on Account, shall, within Thirty Days of the 31st Day of December, One thousand seven hundred and eighty-five, and within Thirty Days of the 31st Day of December in every future Year, transmit an Account of all Sums of Money issued or paid by him or them to any Person or Persons, for the Public Service, within the preceding Year, to the Commissioners to be appointed under the Authority of this Act; who shall, and they are hereby required forthwith to transmit Duplicates of the same to His Majesty's Remembrancer in the Court of Exchequer, who shall immediately, on Receipt of such Accounts, put the several Sums so issued in Charge against the Parties, in like Manner as now practised with respect to Persons who receive Money by Way of Imprest, and on Account, at the Receipt of His Majesty's Exchequer.

SECTION XVIII. Provided always, and be it enacted, That no Accountant shall be allowed in his Account any Sum which he shall issue or pay over to any Sub-Accountants, unless he shall have transmitted to the said Commissioners regular Accounts thereof, in the Manner and within the Times abovementioned; unless Proof shall be produced, to the Satisfaction of the Lord High Treasurer, or the Commissioners of the Treasury, that any Failure of transmitting the same did not happen from the wilful Neglect of the Person issuing or paying over the Money as aforesaid.

SECTION XIX. And whereas it is highly important, towards effecting the Purposes intended by this Act, that the Commissioners to be appointed under the Authority thereof should be empowered to compel Accountants to bring forward their Accounts; be it enacted, That the said Commissioners shall, so often as they shall think fit, call upon such Persons to whom Sums of Money have been, or shall be so issued and paid, to render an Account of the same to them the said Commissioners, within a Time to be by them limited, and on Failure of the Accounts being delivered accordingly, within the Time so limited, the said Commissioners shall, and they are hereby required to include the Names of all such Defaulters in their Certificates, transmitted to the Office of His Majesty's Remembrancer, in order that the usual Process may issue thereupon; and also, in case they shall see Cause, they are hereby required to give Notice thereof to His Majesty's Attorney General in England, His Majesty's Advocate in Scotland, or His Majesty's Attorney General in any of the Colonies or Plantations belonging to the Crown of Great Britain, as the Case may require, in order that such Motions may be made by the said Officers to the Court of Exchequer, or other proper Court, and such further or other Process may be issued in order to his moving the Court of Exchequer in England or Scotland, or the proper Court in the Colonies or Plantations, for special Process to be issued against such Defaulter

faulter or Defaulters, as may be deemed necessary to compel him or them to deliver in his or their Accounts, as directed by the said Commissioners, unless, upon Application of the Parties, their Agents or Attornies, to the Lord High Treasurer, or the Commissioners for Executing that Office, on a special Statement of Circumstances to justify Delay, the said Lord High Treasurer, or Commissioners of the Treasury, shall grant their Warrant to stay the Process for such reasonable Time as they shall think fit.

SECTION XX. And be it further enacted and declared, That every Sub-Accountant, to whom Money shall hereafter be issued for Public Services, in case the Money so issued shall have been for Services to be performed in Great Britain, shall deliver into the Office of the Commissioners, to be appointed by virtue of this Act, the Vouchers for the Expenditure thereof, together with an Account Current, within Three Months of the End of each Year from the Commencement of his Account, unless it has been usual for such Account to be made up to any fixed Period in the Year; in which Case they shall be delivered within Three Months of the usual annual Time of the Determination of each Account respectively; and in case such Monies shall have been issued for Services to be performed in any Part of Europe out of this Kingdom, then the Vouchers shall be delivered within Four Months of the Expiration of each Year's Accounts; if in the West Indies, the Continent of America, or in Africa, within Six Months after the Expiration of each Year's Accounts; and if in the East Indies, within Twelve Months after the Expiration of each Year's Accounts; unless it shall in each and every Case be made appear, to the Satisfaction of the Commissioners of the Treasury, that the Failure of transmitting the same, within the Periods beforementioned, was unavoidable; in which Case such further Delay may be granted, by Warrant under the Hands of the Commissioners of the Treasury, or any Three of them, as they shall judge reasonable; and in such Cases the Vouchers shall be delivered at the Expiration of the Term of Delay so granted, on Pain, upon Failure in any of the above-mentioned Cases, of paying such Fine to His Majesty as the Court of Exchequer, on Application made to them, shall think fit to set and impose; which Fine the said Court is hereby authorized and impowered to set and impose accordingly.

SECTION XXII. Provided always, and be it enacted, That when any Sub-Accountant or Sub-Accountants shall transmit to the Commissioners, to be appointed under the Authority of this Act, a sufficient and satisfactory Discharge from the Principal Officers of the Ordnance, the Commissioners of His Majesty's Navy, the Commissioners for Victualling His Majesty's Navy, or the Commissioners for Sick and Hurt, for any Monies he or they shall have received in the said Departments severally, the said Commissioners shall transmit a Duplicate of the same to His Majesty's Remembrancer in the Court of Exchequer, who shall forthwith strike out the Name or Names of such Sub-Accountant or Sub-Accountants from the Imprest Roll; and such Sub-Accountant or Sub-Accountants shall, from thenceforth, be discharged from any other or further Account for the same.

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Office for checking the
Public Accounts & General
Hes, London. 31st December
1800 - respecting Vouchers
for the expenditure of Public
Money - &c. &c. &c.